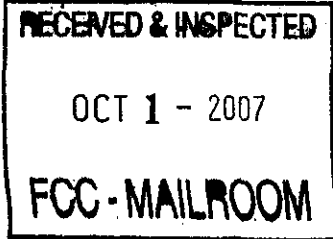


Office of the Secretary  
Federal Communications Commission  
Attention: CGB Room 3-B431  
445 12th Street SW  
Washington, DC 20554



## **Petition for Exemption from Closed Captioning Requirements**

### **Introduction**

**Describe the background of the church:** Life Christian Center International is a non-denominational Christian church founded by Pastor Stan and Suzie Glass in 1995. It has grown from their family to around 800 people on Sunday morning's.

**Describe the program generally:** It's Mission is to lead people to salvation through Jesus Christ and to teach biblical principles to achieve and maintain a successful and happy life.

**Describe the program specifically:** "Is This Really Church" is a 30 minute spiritual program that airs two times a week on WFXL Fox 31, Sunday's at 8:30 am and Thursday's at 7:00am. The program is produced in house by Robert Carter (LCCI staff) and numerous volunteers in the technical and music ministries. The demographics of the program are anyone who watches the program who wants their life changed. Metro Albany population is approximately 150,000 people.

For the reasons set forth Below, Life Christian Center International hereby requests an undue burden exemption from the closed captioning rules for "Is This Really Church?", pursuant to § 79.1(f) of the Commission's rules.

### **Nature and Cost of Closed Captions (see attached)**

**Provide details on the cost of closed captions:** In addition to local production costs of approximately \$400 a month, our monthly broadcasting cost is \$800 per month to WFXL Fox 31. Captioning would cost \$970 per month.

**If you have considered and rejected alternatives to closed captions:** It is a preached sermon that is unscripted. No text is available

### **Impact on the Operation of the Program Provider**

**Describe the impact that these costs would have on the program:** The cost of captioning would cost more per month than the airing of the broadcast. We would be unable to make this broadcast possible. This additional cost would also severely limit our ability to provide food, shelter, utilities and meds through our outreach ministries.

### **Financial Resources of the Program Provider (501 3C – See Attached)**

**Explain the financial position of the church:** We are doing this entry level and trusting for an increase.

### **Type of Operations of the Program Provider**

**Describe the operations of the church:** Life Christian Center International is (501 3C) a non-profit religious institution, consisting of church services, benevolence ministries, Kindergarten – 12<sup>th</sup> grade school and other outreach ministries.

## **Other factors**

It is on only one station and is non news broadcast. Petitioner believes that the local, *non-news exemption to the closed captioning rules also applies to [Is This Really Church?]*.<sup>1</sup> As noted above, the program is produced and distributed locally, and the sermons of [Life Christian Center International] are of primarily local public interest. The episodes are not news, they do not have repeat value, and the electronic newsroom technique is not available. Notwithstanding the applicability of the exemption, we have filed this petition in abundance of caution and for the purpose of establishing certainty.

## **Conclusion**

As shown by this Petition and its attachments, the Commission should grant a waiver of the closed captioning requirements in this case, because requiring closed captioning would create an undue burden. The costs of captioning would be excessively high and would have a significant impact on Petitioner's operations. The Petitioner's type of operations and financial resources are different in kind and magnitude from a mainstream programming provider. Because of the significant difficulty and expense of providing closed captions, a waiver under § 79.1(f) is warranted. If more information is needed, please contact me at the address provided below.

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<sup>1</sup> This exemption is self-implementing, and therefore Petitioner notes its applicability without expecting or requesting FCC action on it.

Respectfully submitted,

[Life Christian Center International]

By:

A handwritten signature in black ink, appearing to read 'Robert Carter', written over a horizontal line.

Robert Carter Communications

1211 Stuart Ave. Albany, GA 31707

229-439-4845,

229-439-2080.

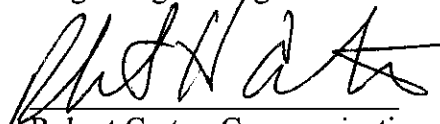
Dated: 9-26-07

#1

Exhibits checklist:

1. Declaration: attach a declaration in which a person attests to and affirms the factual claims made in the petition. The declaration should state that:

I, [Robert Carter], am [Communications Manager] of [Life Christian Center International], and I have reviewed the Petition for Exemption for Closed Captioning Requirements filed on behalf of [Life Christian Center International] in this matter, and, upon information and belief, believe the statements regarding our organization and [Is This Really Church] to be true and accurate.

  
Robert Carter, Communications  
9-26-07  
Date

2. Schedule of all programming offered by the provider: if the church provides only one program, this will be a very short attachment.
3. Financial documentation: include the most recent tax returns or balance sheets, tax exempt certificate, and documentation indicating the total cost of production of the program and gross receipts from the program. Remember to redact social security numbers and employee identification numbers, as the entire petition – including attachments – will be made available for public inspection.
4. Other: letters from companies providing estimates for closed captioning costs.

#2

SCHEDULE OF PROGRAMING:

LCCI produces only one program "Is This Really Church?" it airs on the FOX affiliate WFXL-UHF31 on Thurs.@ 7:00 AM & Sun.@ 8:30AM..



Robert Carter-LCCI -

#3

**FULL GOSPEL FELLOWSHIP OF  
CHURCHES & MINISTERS INTERNATIONAL**  
1000 N. Belt Line Rd. Suite #201  
Irving, Texas 75061-4000  
PHONE: 214-492-1254 FAX: 214-492-1736

**Church**

Date: October 15, 2003

Name: **I WILL STAND MINISTRIES, INC.  
DBA LIFE CHRISTIAN CENTER INTERNATIONAL**

Address: **1225 4th Ave**

City, State, Zip: **Albany, GA 31707**

Under Group Exemption Number 1620 issued to the Full Gospel Fellowship of Churches & Ministers International by the Internal Revenue Service, we are authorized to examine your creative documents and review your proposed operations and make a determination as to whether or not your Church qualifies as a non-profit organization under specific sections of the Internal Revenue Code. Consequently, this letter is in lieu of the Determination Letter normally issued by the Internal Revenue Service.

Based on the information you have supplied, and assuming your operations will be as stated in your application **I Will Stand Ministries, Inc. DBA Life Christian Center International** has been accepted as a subordinate member of this fellowship. We have determined and recognize your Church as one that is exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code.

Additionally, we have classified your Church as one that is publicly supported as described in Section 509 (a)(i) and 170 (b)(1)(A)(i) of the Internal Revenue Code.

As a subordinate member of The Full Gospel Fellowship of Churches & Ministers International under, Group Exemption Number 1620 issued to us by the Internal Revenue Service, your Church is entitled to all of the rights and privileges normally extended to those Churches who have made application directly to the Internal Revenue Service.

These include:

- a) Recognized exemption from Federal Income Tax.
- b) As a Church Organization, you are not required to file an annual Form 990 EZ or 990, Return of Organization Exempt from Income Tax.
- c) Donors may deduct contributions to your Church as provided in Section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts for your use are deductible for Federal income, Federal Estate and Gift Tax purposes if they meet the applicable provisions of the Internal Revenue Code.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts with no considerations received. Ticket purchases and similar payments in conjunction with fund raising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Rev. Ruling 67-246 which sets forth guidelines regarding the deductibility as charitable contributions for payments made by taxpayers for admission to or other participation in fund raising activities for charity. Because laws are constantly changing, we suggest that every church and ministry obtain current copies of IRS Publication 526, Charitable Contributions; and IRS Publication 561, Determining the Value of Donated Property. These are free and can be obtained at your local IRS office or may be ordered by telephone by calling 1-800-829-3676.

- d) Recognition of the validity of the licensing, commissioning, or ordination of persons into the Ministry.
- e) Eligibility for a bulk third class non-profit mailing permit, authorizing you to do bulk mailing at a greatly reduced rate.
- f) In most states you may purchase items for ministry use free of state sales taxes. In as much as state laws vary, it is necessary to check this out with local taxing authorities.

**FULL GOSPEL FELLOWSHIP OF  
CHURCHES & MINISTERS INTERNATIONAL**

**1000 N. Belt Line Rd. Suite #201**

**Irving, Texas 75061-4000**

**PHONE: 214-492-1254 FAX: 214-492-1736**

page 1 of 2 (Church)

g) In some states you may be liable for certain information returns. In as much as state laws vary, it is necessary to check this out with local taxing authorities.

You are liable for taxes under Federal Insurance Contribution Act (Social Security Taxes) on remuneration of \$100.00 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

As a Church, you may elect to be exempt from Social Security taxes on salaries of employees. The application for exemption on Form 8274 must be filed with the Internal Revenue Service after you hire employees but prior to the first date on which a Quarterly Employment tax return would otherwise be due.

**Note: Ordained, Licensed, or commissioned Ministers are not subject to the withholding of Social Security or Federal income taxes from salaries if they are performing qualified services. You should obtain a copy of Publication 517 from the Internal Revenue Service for additional clarification.**

You need an Employer Identification Number even if you have no employees. Please use that number on all returns that you will file with the Internal Revenue Service and in all correspondence with our office, and on your Church's Bank Accounts.

If your sources of support, or your purposes, character, or method of operation changes, please let us know so that we can consider the effect of the change on your exempt status. In the case of an amendment to the Church's document of Constitution and Bylaws, we must have a copy of the amended documents. Also, you should inform us of all changes in your name and address.

**Each year on or before July 2nd, The Full Gospel Fellowship of Churches & Ministers International is required to file an information report with the Internal Revenue Service.**

If your Church is not in good standing as a subordinate member on that date, the Fellowship is required to report that fact to the Internal Revenue Service. Failure to make this report will jeopardize the exemption status of the Fellowship. Consequently, it is imperative that your Church as a subordinate member be in good standing.

Yours Truly,



S. K. Biffle  
Chief Financial Officer

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# Life Christian Center International

## Income and Expense Statement

January 2007 – August 2007

<b>Income</b>	
Contributions	745,407.00
Miscellaneous Income	20,300.00
Total Income	765,707.00

<b>Expenses</b>	
Salaries	205,540.71
Building	394,926.03
Vehicles	20,598.33
Contributions	71,143.10
Childrens/Nursery Ministry	3,761.24
Music	15,910.14
Outreach	31,491.50
Recreation	2,151.63
Ministry Expense	8,383.00
Miscellaneous Expense	4,120.17
School	11,955.21
Total Expenses	769,981.06

<b>Excess Income/Expenses</b>	-4,274.06
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#4

**Marie Watson**

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**From:** Marie Watson [mwatson@wfxl.com]  
**Sent:** Tuesday, September 11, 2007 10:04 AM  
**To:** 'Robertcarter1017@yahoo.com'  
**Subject:** FW: - Closed Captioning Quote

Closed captioning quote.

**Marie Watson**

WFXL, FOX 31  
National Account Executive  
Paid Program Director  
[mwatson@wfxl.com](mailto:mwatson@wfxl.com)  
Station: 229.435.3100  
Direct: 229.903.8211  
Cell: 229.291.5559  
FAX: 229.903.8243  
[www.wfxl.com](http://www.wfxl.com)

Monday is an awful way to spend 1/7 of your life

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**From:** Justin K. Macedonia [mailto:[jkmacedonia@vicaps.com](mailto:jkmacedonia@vicaps.com)]  
**Sent:** Monday, June 04, 2007 10:37 AM  
**To:** [pcoffman@wfxl.com](mailto:pcoffman@wfxl.com)  
**Subject:** - Closed Captioning Quote

Pat,

It was a pleasure speaking with you.

As discussed, our price to close caption the 30-minute program we discussed would be \$235. This price includes transcription, Basic Roll-up style captions, encoding to DVCPRO, tape stock, and a three business day turnaround. Faster turnarounds (including same day) are available at additional charge.

If you have any questions, please don't hesitate to contact me.

Thanks,  
Justin

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Justin K. Macedonia  
Video Caption Corporation  
800-705-1203 (phone)  
845-868-1188 (fax)

9/11/2007